

## BOARD OF EQUALIZATION MEETING DECEMBER 31, 2002

The Hall County Board of Equalization met December 31, 2002 by published call and from regular session.

Arnold made a motion and Humiston seconded to go into a board of equalization meeting. Arnold, Eriksen, Humiston, Hartman, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

MEMBERS PRESENT – Members present were Scott Arnold, Jim Eriksen, Richard Hartman, Bob Humiston, Bud Jeffries, Pamela Lancaster and Lonnie Logan. Also present were County Treasurer Doris Mason and County Assessor Jan Pelland.

EXEMPTION APPLICATIONS - County Treasurer Doris Mason presented the exemption application for Senior Citizens Industries Inc., 304 East Third, Grand Island, Nebraska for a 2003 Ford Cutaway van. This van is used for transportation of the elderly and handicapped within Hall County who have no other means of transportation. She recommended approval under Nebraska State Statute 77-202.

Logan made a motion and Jeffries seconded to approve the exemption application for Senior Citizens for the 2003 Chevrolet Van. Arnold, Eriksen, Humiston, Hartman, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

Chairman Lancaster recessed the board of equalization and returned to regular session.

9:30 a.m. Returned to the board of equalization meeting.

HEARING FOR OMITTED, UNDER AND OVERVALUED PROPERTY – County Assessor Jan Pelland stated that these are additional properties at the Cornhusker Army Ammunition Plant that had a sale date before levy date so a value was set for them. The property owners have 30 days to protest the value and the hearing has to be held this calendar year.

There were 21 properties within the CAAP land that were purchased by eight different property owners.

9:30 a.m. Jeffries made a motion and Logan seconded to go into the public hearing for the omitted, under and over valued properties. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none voted no. Motion carried.

County Assessor Jan Pelland stated that she has applied the soil types and the mandated conversions and used the market value per acres for the value of these properties. She has been contacted and there are people present that are protesting the values and want talk to the board.

Jeffries asked County Assessor Jan Pelland if a property owner requests to use the purchase price if she can just apply it. Pelland stated that she couldn't do this because it is sale chasing but the board can set a value. She can then use the purchase price and honor the current level of assessment, which was 96% for residential or 74% on ag-property.

Delbert Stueven, 5251 West Husker Highway was present and is protesting a tract that he purchased at CAAP. He paid \$1,450.00 an acre and \$300,000.00 for the entire parcel. Pelland stated that there are 14.3 acres mapped out for the tree rows, bike trails and roads and they are at a lower value. The board can use the 74% on the ag-ground. Mr. Stueven stated that because of the bike trails this hurts the value of his property.

Arnold stated that he was aware of the easements and the bike trails when he purchased the property.

Pelland stated that there are 139 acres and 117 are irrigated. There are also some dry acres. The board can use the 74% of the purchase price on the ag-land.

Jeffries made a motion and Hartman seconded to reduce the value to 74% of the purchase price. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none vote no. Motion carried.

Keith Brown, Columbus Nebraska was present and he also purchased property at CAAP for \$262,500.00. He is requesting to use 74% of the purchase price.

Hartman made a motion and Jeffries seconded to set the value of the property at 74% of the purchase price. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none vote no. Motion carried.

Russ Ropte with T & E Cattle Company was present and he is protesting the value of Tract 22, it has 256.63 acres. County Assessor Jan Pelland questioned the use of the property, she shows irrigated grass and dry crop. Mr. Ropte stated that most of it is grass. He is requesting 74% of purchase price.

Hartman made a motion and Jeffries seconded to set the value of the property at 74% of the purchase price. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none vote no. Motion carried.

T&E Cattle Company Tract 25, this tract has some irrigated and some grass. It was purchased for \$185,504.00.

Jeffries made a motion and Logan seconded to value Tract 25 at 74% of the purchase price. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none vote no. Motion carried.

T & E Cattle Company Tracts 23a and 23b. Pelland stated that this is the area that has the storage bunkers and it cannot be considered agriculture land. It is valued as commercial so it would have to be at 93% of the purchase price. She stated that there is not an established value for this type of storage so they used the Marshall Swift Manual for low quality storage buildings. They range from 667 square feet to 1,560 square feet per unit. She used a 90% depreciation to determine the value and set it at \$1,100.00. Some of the units are leased but she stated that she does not have that information, and did not use the lease payment option to establish a value.

Mr. Ropte stated that they purchased the property for grazing cattle and some of the bunkers are in poor condition. The current value is \$427,660.00.

Discussion was held on the bunkers in Clay County and how they were valued.

Pelland recommended using a percentage change then it could be applied to all of the property. She stated that she could apply another 5% depreciation to the bunkers. The depreciation percentage can change yearly. Pelland stated she can use a 95% depreciation value for the bunkers and subtract this from the total sale price then use 74% of the value of the land.

Jeffries made a motion and Logan seconded to apply a 95% depreciation to the bunkers and subtract \$56,257.00 from the sale price to determine what is left for the and then use 74% of the sale price for the ag-land value. Pelland stated that the exact amounts may change but by using the percentages she can apply it to all of the property.

Mr. Ropte stated that he would like to have the commercial property valued at 96%.

Jeffries amended his motion and Logan seconded to value the commercial property (bunkers) at 96%. This is for tax year 2002 and he still can protest it in June of 2003. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none vote no. Motion carried.

Tracts 46a, b, c, and d are also commercial properties with the bunkers. Logan made a motion and Hartman seconded to use the same principal of 96% depreciation to value these tracts. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none vote no. Motion carried.

Pelland stated that the remainder of the properties that at CAAP that she sent notices on have not contacted her, but they have 30 days to protest and the notices were dated December 18, 2002 so they would have until the middle of January.

Pelland stated that at the last hearing on November 5, she received protest from Leroy Wadzinski, on Lot 2, Luzenac Third Subdivision. This property received the Tax Equalization and Review Commission ordered increase and that was the only thing that was changed. They are requesting a percentage of the purchase price. Pelland stated that this is an ordered increase and she cannot remove it. Logan made a motion and Eriksen seconded to deny the protest from Leroy Wadzinski on Lt 2, Luzenac Third Subdivision. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none vote no. Motion carried.

Logan made a motion and Hartman seconded to close the public hearing. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none vote no. Motion carried.

Logan made a motion and Hartman seconded to accept the motions that were made in the public hearing. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none vote no. Motion carried.

Hartman stated that there is a program called "Corners for Wildlife Protection" where people plant grass in the dry corners of irrigated sections for wildlife habitat. He questioned if the value of these corners could be lowered to provide some tax break. Pelland stated that these areas are valued as grass and the participants must bring in their certifications in order to qualify. Hartman stated that he would like to see a lower

value set for these acres. Chairman Lancaster said that this was a good idea and requested Mr. Hartman to check on it and come back to the county board.

10:17 a.m. Logan made a motion and Arnold seconded to go out of the board of equalization meeting. Arnold, Eriksen, Hartman, Humiston, Jeffries, Lancaster and Logan all voted yes and none vote no. Motion carried.

Returned to regular session.

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Marla J. Conley Hall County Clerk